

STATE OF MICHIGAN  
COURT OF APPEALS

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KARTER LANDON,

Petitioner-Appellant,

v

TOWNSHIP OF MT. MORRIS,

Respondent-Appellee.

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UNPUBLISHED

May 24, 2012

No. 301986

Tax Tribunal

LC No. 00-339817

Before: FITZGERALD, P.J., and MURRAY and GLEICHER, JJ.

MURRAY, J. (*concurring in part and dissenting in part*).

I concur in the majority's decision to affirm the Michigan Tax Tribunal judgment in Docket No. 301905, but dissent from the majority's decision to vacate the Tax Tribunal's 2007 assessment. Affirmance is the natural result from the conclusion that petitioner does not have standing in this appeal.

My disagreement with the majority does not pertain to its analysis and resolution of the merits. Instead, the disagreement is with the majority's conclusion that petitioner can maintain this appeal because he is a real party in interest. In my view, the majority's conclusion that "the record documents [show] that Bossman Investments, Inc. is the named owner of the Flint properties" at issue in these appeals precludes petitioner from maintaining this appeal. As our Court held in *Walgreen Co v Macomb Twp*, 280 Mich App 58, 65; 760 NW2d 594 (2008), for purposes of challenging a property tax assessment the real party in interest under MCR 2.201(B) is the owner of the real property. Here, as the majority recognizes, petitioner is not the owner of the properties at issue; instead, it is Bossman Investments, Inc. Although a motion docket panel appears to have rejected this argument, we are not bound by that prior unpublished order. Consequently, under MCR 2.201(B) and *Walgreen Co*, petitioner is not the real party in interest and he lacks standing to prosecute this appeal. *Mich Nat'l Bank v Mudgett*, 178 Mich App 677, 679; 444 NW2d 534 (1989).

The majority also recognizes that our Court has previously precluded petitioner (who is not an attorney) from appealing a Tax Tribunal decision on behalf of Bossman Investments, Inc. That prior order, *Bossman Investments, Inc v City of Flint*, unpublished order of the Court of Appeals, entered March 23, 2009 (Docket No. 289339), was based upon the long recognized principle that a corporation must be represented by an attorney when appearing in the courts of this state. See *Peters Prod, Inc v Desnick Broadcasting Co*, 171 Mich App 283, 287; 429 NW2d

654 (1988). The remedy to that order, however, was not to proceed with Landon as petitioner, but was instead for Landon to retain counsel on behalf of Bossman Investments, Inc. in these future tax appeals. Having failed to do so, this Court should have dismissed petitioner's appeal for lack of standing.

/s/ Christopher M. Murray